1102

Department of the Treasury
Internal Revenue Service

Uniform Issue List

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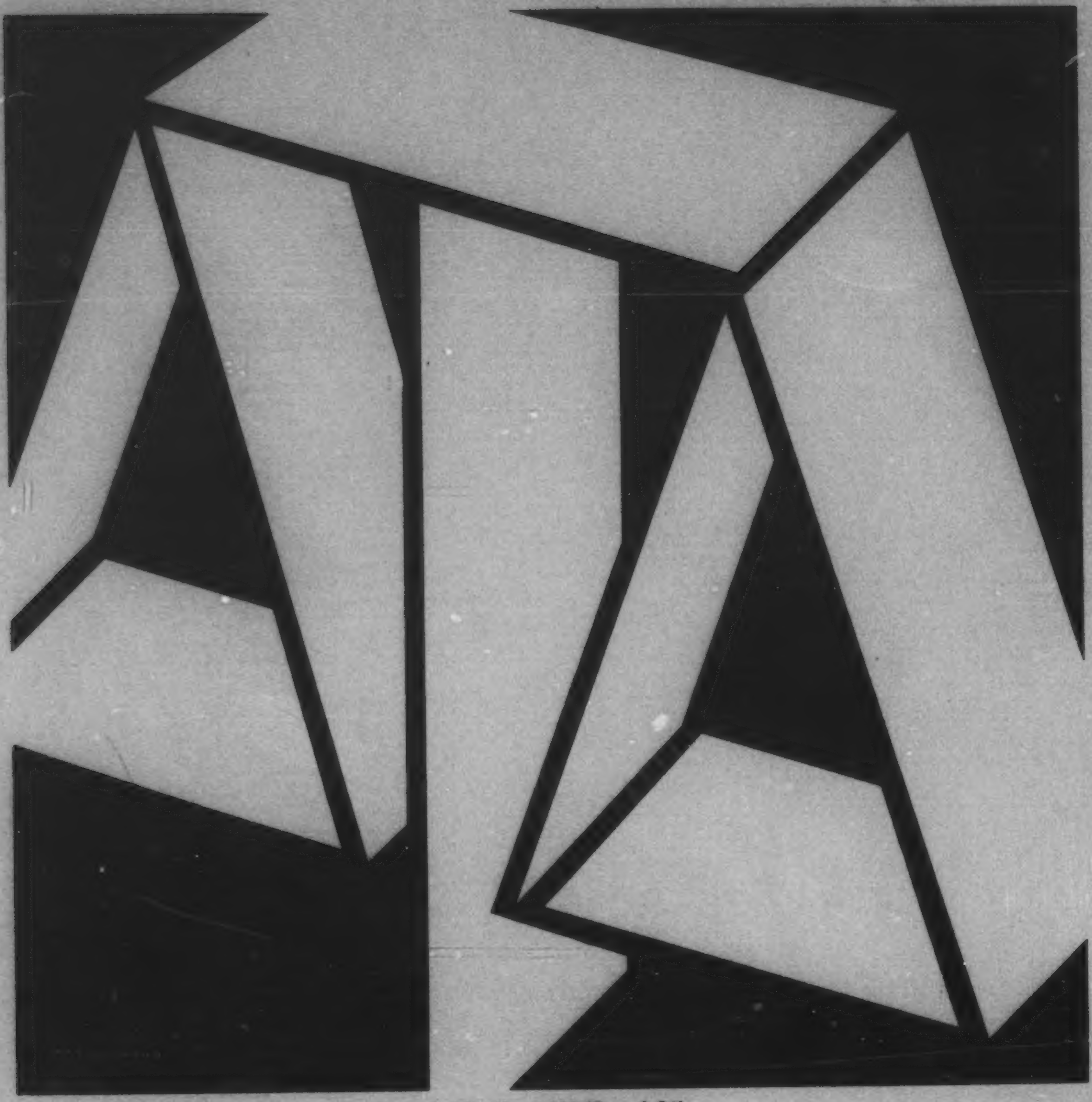

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Preface

The Uniform Issue List is a list of index terms used within the Internal Revenue Service for describing legal problems arising under the Internal Revenue Code and for locating materials which have been indexed according to the system.

Each term (or "issue") is represented by a descriptive phase and a unique eight-digit number keyed to the Internal Revenue Code. The first four digits of each number (except those above 9100) correspond to Internal Revenue Code sections. Thus, "0061.00-00, Gross Income v. Not Gross Income" on the list corresponds to "Section 61. Gross Income Defined", as contained in the Internal Revenue Code of 1954. A black square will precede the Uniform Issue List number of an Internal Revenue Code section which has been repealed and the text of a repealed code section will appear in italics.

The last four digits of the issue number represent further breakdowns within the Internal Revenue Code sections. Major issue categories within the sections are identified by the fifth and sixth digits of the issue code. Breakdowns within the major issue categories are identified by the seventh and eighth digits of the issue code. Thus, each eight-digit code is divided into three segments. For example:

0061	05	01
Internal Revenue Code Section	Major Breakdown	Sub-Breakdown

The descriptive phrase of each of the breakdowns or sub-breakdowns implies the description of the more general category from which it is derived. Thus, the term, "Valuation/0061.05-01" implies the broader concept represented by the term, "Bargain Purchase/0061.05-00". Similarly, "Bargain Purchase/0061.05-00" implies the concept of the more general term, "0061.00-00, Gross Income v. Not Gross Income"

When looking up a Uniform Issue List number, first locate the appropriate code section of your issue in the Uniform Issue List. Then search through the major issue categories in that section (those issue descriptions preceded by a large dot) to find those major categories which are applicable to your case. Upon finding an appropriate major issue category, search through the sub-breakdowns to find any descriptive phrases which narrow your issue. If none of the sub-breakdowns are appropriate, use the issue number for the major issue category (where the descriptive phrase is preceded by a large dot and where the last two digits of the issue number are 00), as this number represents issues under the major category "other" than those listed in the sub-breakdowns. For example, if you are looking for an issue which should be found under the major issue category of 0037.03-00 but issue numbers 0037.03-01 and 0037.03-02 are not appropriate, use issue number 0037.03-00 for an issue "other" than 0037.03-01 and 0037.03-02.

Issue codes beginning with 9100.00-00 and continuing to the end of the list represent categories which have no counterparts in the Internal Revenue Code.

Since the Uniform Issue List is revised periodically to add or change issues, it is possible at the time of revision to correct any errors found in the previous issuance. If you find any errors, please call 566-3455 and explain the problem. If you wish to expand upon issues already listed or to make other additions to the list, please submit your suggestions in writing to the Planning, Analysis & Operations Branch, Administrative Services Division, Office of Chief Counsel, Room 4203, National Office.

Jerome D Sebastian

Jerome D. Sebastian
Acting Chief Counsel

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■ *0391.00-00* *(Repealed—1976 Act)*
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■ *0392.00-00* *(Repealed—1976 Act)*
Effective Date of Part II—Subchapter C

■ *0393.00-00* *(Repealed—1976 Act)*
Effective Date of Parts III and IV—Subchapter C

■ *0394.00-00* *(Repealed—1976 Act)*
Effective Date of Part V—Subchapter C.

■ *0395.00-00* *(Repealed—1976 Act)*
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—Priority	9115.23-02
—Tracing	9115.23-03
• Waiver of Sovereign Immunity	9115.24-00

9200.00-00
Tax Shelter (Use This Category Only When No Other Category Is Appropriate)

9201.00-00
Animal Breeding Shelter

• Cattle	9201.01-00
• Pigs	9201.02-00

9202.00-00
Cable TV Shelter

9203.00-00
Charitable Contribution Shelter

• Books	9203.01-00
• Gems	9203.02-00
• Lithographs	9203.03-00

9204.00-00
Cemetery Plot Shelter

9205.00-00
Coal Mining Shelter

9206.00-00
Commodity Shelter

• Cash and Carry	9206.01-00
• Domestic Silver Straddle	9206.02-00
• Domestic T-Bill Straddle	9206.03-00
• Domestic Other Straddle	9206.04-00
• London Options	9206.05-00
• Offshore T-Bill Straddle	9206.06-00
• Offshore Other Straddle	9206.07-00

9207.00-00
Diamond Mining Shelter

9208.00-00
Distributorship/Franchise Shelter

9209.00-00
Dredging Shelter

9210.00-00
Farming Shelter

• Nursery	9210.01-00

9211.00-00
Foreign Trust Shelter

• Double Trust	9211.01-00

9212.00-00
Gold Mining Shelter

• Domestic	9212.01-00
• Offshore	9212.02-00

9213.00-00
Health Care Shelter

9214.00-00
Leasing Shelter

• Automobile Leasing	9214.01-00
• Equipment Leasing	9214.02-00
• Railroad Car Leasing	9214.03-00
• Computer Leasing	9214.04-00

9215.00-00
Lithographs (Non-Contribution) Shelter

9216.00-00
Master Recording Shelter

9217.00-00
Miscellaneous (Other) Mining Shelter

• Domestic	9217.01-00
• Offshore	9217.02-00

9218.00-00
Movie Shelter

• Negative Pick-Up	9218.01-00
• Production Company	9218.02-00

9219.00-00
Oil and Gas Shelter

• Lottery	9219.01-00

9220.00-00
Patent Shelter

9221.00-00
Prepaid Feed Shelter

9222.00-00
Real Estate Shelter

9223.00-00
Research and Development Shelter

9224.00-00
TV Video Shelter

9225.00-00
Books (Noncontribution) Shelter

Complementary Categories

The Categories Set Out Below are Intended to Complement the Issue List for Reporting Purposes.

• Issues Related to Statutes Other Than Contained in the Internal Revenue Code	9999.92-00
—Freedom of Information Act	9999.92-01
—Privacy Act	9999.92-02
• Perpetuation of Testimony	9999.93-00
• Constitutional Issues Not Related to Code Sections	9999.94-00
—Mendocino County Cases	9999.94-01
—Tax Protest Cases	9999.94-02
—Church of Scientology Case	9999.94-03
• Excess Profits Tax Cases	9999.95-00
• Proposed Legislation	9999.96-00
• Substance v. Form Issues Not Contained in Present List	9999.97-00
—Bahamas Case	9999.97-01
• Not Able to Identify Under Present List	9999.98-00

Analysis of Legal Issues in Case Not Completed

—Issues in Case Not Yet Identified	9999.99-99

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